



3013 (02-09-04)

ANNUAL REPORT

OF

Name: SOUTH MILWAUKEE WATER UTILITY

Principal Office: P.O. BOX 130
SOUTH MILWAUKEE, WI 53172

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SOUTH MILWAUKEE WATER UTILITY**Utility Address:** P.O. BOX 130
SOUTH MILWAUKEE, WI 53172**When was utility organized?** 1/1/1898**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS RUTH WISNIEWSKI**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 130
SOUTH MILWAUKEE, WI 53172**Telephone:** (414) 768 - 8070**Fax Number:** (414) 768 - 8074**E-mail Address:** wisniews@ci.south-milwaukee.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: MRS RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP115 SOUTH 84TH STREET
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500 EXT 5383**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MRS. RENEE MESSING**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP.
115 SOUTH 84TH STREET
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500 EXT 5383**Fax Number:** (414) 777 - 5555**E-mail Address:** rmessing@virchowkrause.com**Date of most recent audit report:** 12/31/1999**Period covered by most recent audit:** JANUARY 1, 1999 THROUGH DECEMBER 31, 19

Names and titles of utility management including manager or superintendent:

Name: MS RUTH WISNIEWSKI**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 130
SOUTH MILWAUKEE, WI 53172**Telephone:** (414) 768 - 8070**Fax Number:** (414) 768 - 8074**E-mail Address:** wisniews@ci.south-milwaukee.wi.us

Name of utility commission/committee:

Names of members of utility commission/committee:MR DAN KOJIS
MR FRED MANTEY, SECRETARY
MR RUDY MESZAROS
MR MARK SCHAUS
MR JOHN SKORUPSKI, PRESIDENT

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,722,924	1,647,969	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	942,237	996,078	2
Depreciation Expense (403)	178,960	172,143	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	211,416	198,199	5
Total Operating Expenses	1,332,613	1,366,420	
Net Operating Income	390,311	281,549	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	390,311	281,549	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	78,036	119,642	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	78,036	119,642	
Total Income	468,347	401,191	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	468,347	401,191	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,496	8,795	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	132,789	141,025	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	134,285	149,820	
Net Income	334,062	251,371	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,018,113	2,766,742	20
Balance Transferred from Income (433)	334,062	251,371	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,352,175	3,018,113	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	78,036	5
Total (Acct. 419):	78,036	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,722,924	0	0	0	1,722,924	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,722,924	0	0	0	1,722,924	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	492,724		492,724	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	59,093		59,093	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	13,331		13,331	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	565,148	0	565,148	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,915,466	8,954,730	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,923,561	2,729,092	2
Net Utility Plant	6,991,905	6,225,638	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,991,905	6,225,638	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	877,449	1,471,121	9
Total Other Property and Investments	877,449	1,471,121	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	329,705	439,062	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	108,472	106,435	15
Other Accounts Receivable (143)	159,875	159,710	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	83,518	75,285	18
Materials and Supplies (151-163)	67,401	43,499	19
Prepayments (165)	2,855	517	20
Interest and Dividends Receivable (171)	0	1,623	21
Accrued Utility Revenues (173)	280,000	247,258	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,031,826	1,073,389	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,374	4,870	24
Other Deferred Debits (182-186)	25,200	39,762	25
Total Deferred Debits	28,574	44,632	
Total Assets and Other Debits	8,929,754	8,814,780	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	508,011	508,011	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,352,175	3,018,113	28
Total Proprietary Capital	3,860,186	3,526,124	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,594,231	2,915,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,594,231	2,915,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	145,788	114,088	33
Payables to Municipality (233)	217,498	254,168	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	12,992	15,344	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	2,888	23,172	41
Total Current and Accrued Liabilities	379,166	406,772	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	133,757	124,224	44
Total Deferred Credits	133,757	124,224	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,962,414	1,842,660	49
Total Liabilities and Other Credits	8,929,754	8,814,780	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,915,466	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	9,915,466	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,923,561	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,923,561	0	0	0	
Net Utility Plant	6,991,905	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,729,092				2,729,092	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	178,960				178,960	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,586				13,586	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	9,907				9,907	10
Other credits (specify):						11
					0	12
Total credits	202,453	0	0	0	202,453	13
Debits during year						14
Book cost of plant retired	7,984				7,984	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	7,984	0	0	0	7,984	19
Balance End of Year	2,923,561	0	0	0	2,923,561	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	67,401	43,499	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>67,401</u>	<u>43,499</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 ADVANCE FROM CITY	1,496	428	3,374	1
NONE				2
Total			3,374	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	508,011	1
Changes during year (explain):		
NONE	0	2
Balance end of year	508,011	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				<u>0</u>

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 ADVANCE FROM CITY	05/01/1994	10/01/2004	4.85%	730,000	1
1997 ADVANCE FROM CITY	12/15/1997	12/01/2007	4.33%	1,734,231	2
1990 ADVANCE FROM CITY	12/28/1990	12/01/2000	6.80%	130,000	3
Total for Account 223				<u>2,594,231</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	211,416	2
Charged electric department expense		3
Charged sewer department expense	4,289	4
Other (explain):		
NONE		5
Total Accruals and other credits	215,705	
Taxes paid during year:		
County, state and local taxes	175,000	6
Social Security taxes	38,719	7
PSC Remainder Assessment	1,986	8
Other (explain):		
NONE		9
Total payments and other debits	215,705	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1990 ADVANCE FROM CITY	1,354	15,573	16,250	677	2
1994 ADVANCE FROM CITY	10,687	38,063	39,625	9,125	3
1997 ADVANCE FROM CITY	3,303	79,153	79,266	3,190	4
Subtotal	15,344	132,789	135,141	12,992	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	15,344	132,789	135,141	12,992	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,842,660	0	0	0	0	1,842,660	1
Add credits during year:							
For Services	29,000					29,000	2
For Mains	77,004					77,004	3
Other (specify):							
FOR HYDRANTS	13,750					13,750	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,962,414	0	0	0	0	1,962,414	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
CONSTRUCTION FUND	847,186	5
CONTINGENCY FUND	30,263	6
Total (Acct. 128):	877,449	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	108,472	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	108,472	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	151,744	14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS SERVICE CHARGES	8,131	16
Total (Acct. 143):	159,875	
Receivables from Municipality (145):		
DUE FROM CITY - DELINQUENT CHARGES ON TAX ROLL	76,382	17
DUE FROM SEWER - WAGES, DEPRECIATION, TAX EQUIV ETC.	7,136	18
Total (Acct. 145):	83,518	
Prepayments (165):		
METER CARDS & MAINTENANCE CONTRACTS	2,855	19
Total (Acct. 165):	2,855	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
ENVIRONMENTAL CLEANUP EXPENSE	25,200	24
Total (Acct. 186):	25,200	
Payables to Municipality (233):		
DUE TO CITY - OTHER EXPENSES	21,662	25
DUE TO SEWER - SEWER BILLINGS AND OTHER EXPENSES	195,836	26
Total (Acct. 233):	217,498	
Other Deferred Credits (253):		
ACCRUED SICK PAY	133,757	27
Total (Acct. 253):	133,757	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,128,075	0	0	0	9,128,075	1
Materials and Supplies	55,450	0	0	0	55,450	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,826,326	0	0	0	2,826,326	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,902,537	0	0	0	1,902,537	6
Other (specify):					0	7
Average Net Rate Base	4,454,662	0	0	0	4,454,662	
Net Operating Income	390,311	0	0	0	390,311	8
Net Operating Income as a percent of						
Average Net Rate Base	8.76%	N/A	N/A	N/A	8.76%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	508,011	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,185,144	3
Other (Specify):		4
Total Average Proprietary Capital	3,693,155	
Net Income		
Net Income	334,062	5
Percent Return on Proprietary Capital	9.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Environmental cleanup costs have been recorded in account 186, amounting to \$25,200 as of 12/31/99. These costs are related to removal of an underground tank. The Utility has submitted a request for reimbursement from PECFA for these costs. Reimbursement is not expected to occur for 2 years (2001). No amortization of these costs is anticipated.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 27, 2000

Ms. Ruth Wisniewski, Superintendent
South Milwaukee Water Utility
P.O. Box 130
South Milwaukee, WI 53172-0130

1999 Analytical Review DWCCA-5590-ELE

Dear Ms. Wisniewski:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. We noted that services are reported retired on the Water Services schedule. However, corresponding dollars are not reported retired in Account 345, Services, Water Utility Plant in Service schedule. Please furnish an explanation.
2. We noted that the 6-inch and 8-inch meters reported on the Meters schedule were not tested in 1999. All meters 6-inch and larger that are in service should be tested annually pursuant to Wisconsin Administrative Code. Please make every effort to test your 6-inch and larger meters annually.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5590.doc
cc: Mr. John Skorupski, President

response received 12/18/00:

1. service \$ will be adjusted in 2000
2. 8 inch meter not in use, 6 inch meters will be tested in 2001.

FINANCIAL SECTION FOOTNOTES

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,689,312	1
Total Sales of Water	1,689,312	
Other Operating Revenues		
Forfeited Discounts (470)	14,867	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	18,745	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	33,612	
Total Operating Revenues	1,722,924	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	178,064	9
Water Treatment Expenses (640-652)	232,786	10
Transmission and Distribution Expenses (660-678)	239,708	11
Customer Accounts Expenses (901-905)	34,542	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	257,137	14
Total Operation and Maintenance Expenses	942,237	
Other Operating Expenses		
Depreciation Expense (403)	178,960	15
Amortization Expense (404-407)		16
Taxes (408)	211,416	17
Total Other Operating Expenses	390,376	
Total Operating Expenses	1,332,613	
NET OPERATING INCOME	390,311	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	72	205	1
Commercial			0	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	3	72	205	
Metered Sales to General Customers (461)				
Residential	5,791	416,156	874,599	4
Commercial	527	160,537	249,241	5
Industrial	30	138,468	157,084	6
Total Metered Sales to General Customers (461)	6,348	715,161	1,280,924	
Private Fire Protection Service (462)	25		12,543	7
Public Fire Protection Service (463)	1		338,656	8
Other Sales to Public Authorities (464)	46	39,798	56,984	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,423	755,031	1,689,312	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	338,656	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	338,656	
Forfeited Discounts (470):		
Customer late payment charges	14,867	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	14,867	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,448	10
Other (specify):		
MISCELLANEOUS SERVICE CHARGES FOR REPAIRS	5,297	11
Total Other Water Revenues (474)	18,745	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	12,991	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	40,564	17
Pumping Labor and Expenses (624)	93,061	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	30,977	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	35	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	436	25
Total Pumping Expenses	178,064	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	12,991	26
Chemicals (641)	37,404	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	150,850	28
Miscellaneous Expenses (643)	17,964	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	13,577	33
Total Water Treatment Expenses	232,786	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	13,452	34
Storage Facilities Expenses (661)	289	35
Transmission and Distribution Lines Expenses (662)	14,971	36
Meter Expenses (663)	12,616	37
Customer Installations Expenses (664)	13,699	38
Miscellaneous Expenses (665)	1,822	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	126,138	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	40,672	46
Maintenance of Meters (676)	1,907	47
Maintenance of Hydrants (677)	3,106	48
Maintenance of Miscellaneous Plant (678)	11,036	49
Total Transmission and Distribution Expenses	239,708	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	15,864	51
Customer Records and Collection Expenses (903)	18,678	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	34,542	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	52,600	56
Office Supplies and Expenses (921)	2,268	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	23,535	59
Property Insurance (924)	11,671	60
Injuries and Damages (925)	8,447	61
Employee Pensions and Benefits (926)	146,996	62
Regulatory Commission Expenses (928)	32	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,875	65
Rents (931)		66
Maintenance of General Plant (932)	4,713	67
Total Administrative and General Expenses	257,137	
Total Operation and Maintenance Expenses	942,237	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		175,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,289	2
Net property tax equivalent		170,711	
Social Security		38,719	3
PSC Remainder Assessment		1,986	4
Other (specify): NONE			5
Total tax expense		211,416	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224622				3
County tax rate	mills		6.170720				4
Local tax rate	mills		9.303778				5
School tax rate	mills		11.498526				6
Voc. school tax rate	mills		2.292081				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.489727				10
Less: state credit	mills		1.995238				11
Net tax rate	mills		27.494489				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.303778				14
Combined School Tax Rate	mills		13.790607				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.094385				17
Total Tax Rate	mills		29.489727				18
Ratio of Local and School Tax to Total	dec.		0.783133				19
Total tax net of state credit	mills		27.494489				20
Net Local and School Tax Rate	mills		21.531848				21
Utility Plant, Jan. 1	\$	8,340,684	8,340,684				22
Materials & Supplies	\$	43,499	43,499				23
Subtotal	\$	8,384,183	8,384,183				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,384,183	8,384,183				26
Assessment Ratio	dec.		0.890387				27
Assessed Value	\$	7,465,168	7,465,168				28
Net Local & School Rate	mills		21.531848				29
Tax Equiv. Computed for Current Year	\$	160,739	160,739				30
Tax Equivalent per 1994 PSC Report	\$	175,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	175,000					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	110,921		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	110,921	0	
PUMPING PLANT			
Land and Land Rights (320)	2,400		12
Structures and Improvements (321)	167,317		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	499,842		17
Diesel Pumping Equipment (326)	592		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	135,222		20
Total Pumping Plant	805,373	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	256,131	14,646	22
Water Treatment Equipment (332)	1,834,088	31,774	23
Total Water Treatment Plant	2,090,219	46,420	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			110,921	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	110,921	
PUMPING PLANT				
Land and Land Rights (320)			2,400	12
Structures and Improvements (321)			167,317	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			499,842	17
Diesel Pumping Equipment (326)			592	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			135,222	20
Total Pumping Plant	0	0	805,373	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			270,777	22
Water Treatment Equipment (332)			1,865,862	23
Total Water Treatment Plant	0	0	2,136,639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	235,003	1,234,072	26
Transmission and Distribution Mains (343)	2,989,120	163,621	27
Fire Mains (344)	0		28
Services (345)	558,039	29,000	29
Meters (346)	500,193	24,538	30
Hydrants (348)	303,996	42,184	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,592,351	1,493,415	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	282,707		34
Office Furniture and Equipment (391)	25,866		35
Computer Equipment (391.1)	97,241	1	36
Transportation Equipment (392)	90,764	40,163	37
Stores Equipment (393)	212		38
Tools, Shop and Garage Equipment (394)	52,584		39
Laboratory Equipment (395)	6,036	1,610	40
Power Operated Equipment (396)	51,205		41
Communication Equipment (397)	121,031		42
SCADA Equipment (397.1)	14,174	1,157	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	741,820	42,931	
Total utility plant in service directly assignable	8,340,684	1,582,766	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,340,684	1,582,766	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,469,075	26
Transmission and Distribution Mains (343)			3,152,741	27
Fire Mains (344)			0	28
Services (345)			587,039	29
Meters (346)	7,609		517,122	30
Hydrants (348)	375		345,805	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	7,984	0	6,077,782	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			282,707	34
Office Furniture and Equipment (391)			25,866	35
Computer Equipment (391.1)			97,242	36
Transportation Equipment (392)			130,927	37
Stores Equipment (393)			212	38
Tools, Shop and Garage Equipment (394)			52,584	39
Laboratory Equipment (395)			7,646	40
Power Operated Equipment (396)			51,205	41
Communication Equipment (397)			121,031	42
SCADA Equipment (397.1)			15,331	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	784,751	
Total utility plant in service directly assignable	7,984	0	9,915,466	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	7,984	0	9,915,466	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	61,693	2.00%	2,218	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	61,693		2,218	
PUMPING PLANT				
Structures and Improvements (321)	88,657	2.43%	4,066	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	253,450	3.53%	17,644	12
Diesel Pumping Equipment (326)	13	4.29%	25	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	23,645	4.29%	5,801	15
Total Pumping Plant	365,765		27,536	
WATER TREATMENT PLANT				
Structures and Improvements (331)	148,741	2.50%	6,586	16
Water Treatment Equipment (332)	572,936	2.50%	46,249	17
Total Water Treatment Plant	721,677		52,835	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	180,865	1.67%	14,229	19
Transmission and Distribution Mains (343)	506,946	0.83%	25,489	20
Fire Mains (344)	0			21
Services (345)	256,778	2.00%	11,451	22
Meters (346)	101,510	5.00%	25,433	23
Hydrants (348)	76,495	1.43%	4,646	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,122,594		81,248	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					63,911	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	63,911	
321					92,723	8
322					0	9
323					0	10
324					0	11
325					271,094	12
326					38	13
327					0	14
328					29,446	15
	0	0	0	0	393,301	
331					155,327	16
332					619,185	17
	0	0	0	0	774,512	
341					0	18
342					195,094	19
343					532,435	20
344					0	21
345					268,229	22
346	7,609	0	1,358		120,692	23
348	375	0	8,549		89,315	24
349					0	25
	7,984	0	9,907	0	1,205,765	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	90,715	3.33%	9,414	26
Office Furniture and Equipment (391)	16,865	8.33%	2,155	27
Computer Equipment (391.1)	97,242	20.00%	0	28
Transportation Equipment (392)	68,451	20.00%	11,229	29
Stores Equipment (393)	90	5.88%	12	30
Tools, Shop and Garage Equipment (394)	52,584	7.69%	0	31
Laboratory Equipment (395)	3,559	5.88%	402	32
Power Operated Equipment (396)	2,133	8.33%	4,266	33
Communication Equipment (397)	121,031	9.09%	0	34
SCADA Equipment (397.1)	4,693	8.33%	1,231	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	457,363		28,709	
Total accum. prov. directly assignable	2,729,092		192,546	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,729,092		 192,546	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					100,129	26
391					19,020	27
391.1					97,242	28
392					79,680	29
393					102	30
394					52,584	31
395					3,961	32
396					6,399	33
397					121,031	34
397.1					5,924	35
398					0	36
399					0	37
	0	0	0	0	486,072	
	7,984	0	9,907	0	2,923,561	
					0	38
	7,984	0	9,907	0	2,923,561	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		84,712		84,712	1
February		66,475		66,475	2
March		73,932		73,932	3
April		69,998		69,998	4
May		77,865		77,865	5
June		82,242		82,242	6
July		100,205		100,205	7
August		91,844		91,844	8
September		92,245		92,245	9
October		78,741		78,741	10
November		74,333		74,333	11
December		72,576		72,576	12
Total for year	0	965,168	0	965,168	
Less: Measured or estimated water used in main flushing and water treatment during year				52,930	13
Less: Other utility use				796	14
Other utility use explanation:					15
UNMETERED UTILITY USAGE (SERVICE DEPT. AND TREATMENT PLANT)					
Water pumped into distribution system				911,442	16
Less: Water sold				755,031	17
Losses and unaccounted for				156,411	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
ILLEGAL USE OF HYDRANTS, POSSIBLE UNDERESTIMATE OF MAIN BREAK					
LEAKAGE					
ACTION: CONTINUED CONTROL OF HYDRANT USAGE, ADDTL LARGE METER					
TESTING					
Maximum gallons pumped by all methods in any one day during reporting year				4,315	21
Date of maximum: 7/15/1999					22
Cause of maximum:					23
SUMMER USAGE & HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				1,938	24
Date of minimum: 6/13/1999					25
Total KWH used for pumping for the year				733,563	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
INTAKE - LAKE MICHIGAN	1	3,000	35	24	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LAKE 1	LAKE 2	LAKE 3	1
Location	1	2	3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	WORTHINGTON	PEERLESS	PEERLESS	5
Year Installed	1957	1957	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	1,900	1,900	8
Pump Motor or Standby Engine Mfr	L ALLIS	L ALLIS	L ALLIS	10
Year Installed	1957	1957	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE 4	RESERVOIR 1	RESERVOIR 4	14
Location	4	1	4	15
Purpose	P	P	P	16
Destination	T	R	D	17
Pump Manufacturer	PEERLESS	A CHALMERS	BJ	18
Year Installed	1964	1938	1964	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	3,200	2,431	4,000	21
Pump Motor or Standby Engine Mfr	L ALLIS	AC	U.S.	23
Year Installed	1957	1938	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	200	300	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	RESERVOIR 5	RESERVOIR 6	RESERVOIR 8	1
Location	5	6	8	2
Purpose	P	P	P	3
Destination	T	T	D	4
Pump Manufacturer	A CHALMERS	A CHALMERS	BJ	5
Year Installed	1937	1937	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,800	2,800	1,500	8
Pump Motor or Standby Engine Mfr	AC	AC	US	9
Year Installed	1937	1937	1992	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	125	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR 9			14
Location	9			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	BJ			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,700			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1992			23
Type	ELECTRIC			24
Horsepower	150			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEAR WELL	CLEAR WELL 2	ELEVATED	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	4
Year constructed	1926	1958	1947	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	0	0	240	9
				10
Total capacity in gallons	1,000,000	1,500,000	500,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER			16
				17
Filters, type (gravity, pressure, other, none)	OTHER			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1999		6
			7
Primary material (earthen, steel, concrete, other)	OTHER		8
			9
Elevation difference in feet (See Headnote 3.)	252		10
Total capacity in gallons	1,000,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13
			14
Points of application (wellhouse, central facilities, booster station, other)			15
			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,918	0	0	0	4,918	1
M	D	6.000	218,992	0	0	0	218,992	2
P	D	6.000	1,328	0	0	0	1,328	3
M	D	8.000	60,056	0	0	0	60,056	4
P	D	8.000	11,754	2,734	0	0	14,488	5
M	D	10.000	13,377	0	0	0	13,377	6
M	D	12.000	35,407	0	0	0	35,407	7
P	D	12.000	2,277	0	0	0	2,277	8
M	D	16.000	1,249	580	0	0	1,829	9
P	D	16.000	3,074	196	0	0	3,270	10
M	D	20.000	4,956	0	0	0	4,956	11
Total Within Municipality			357,388	3,510	0	0	360,898	
Total Utility			357,388	3,510	0	0	360,898	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	815	0	2	0	813		1
L	0.750	1,226	0	4	0	1,222		2
M	0.750	3,261	0	0	0	3,261		3
M	1.000	414	55	0	0	469		4
P	1.250	3	0	0	0	3		5
M	1.500	10	0	0	0	10		6
M	2.000	60	0	0	0	60		7
M	3.000	23	0	0	0	23		8
M	4.000	13	0	0	0	13		9
M	6.000	12	0	0	0	12		10
M	8.000	3	0	0	0	3		11
Total Utility		5,840	55	6	0	5,889	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,270	204	330	0	6,144	461	1
0.750	160	12	16	0	156	13	2
1.000	58	2	1	0	59	0	3
1.250	15	0	3	0	12	4	4
1.500	105	0	2	0	103	0	5
2.000	40	0	3	0	37	1	6
3.000	14	1	0	0	15	0	7
4.000	10	1	1	0	10	0	8
6.000	4	0	0	0	4	0	9
8.000	1	0	0	0	1	0	10
Total:	6,677	220	356	0	6,541	479	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,771	265	10	10	0	88	6,144	1
0.750	39	105	4	3	0	5	156	2
1.000	5	48	1	2	0	3	59	3
1.250	0	12	0	0	0	0	12	4
1.500	0	90	2	7	0	4	103	5
2.000	0	12	3	14	0	8	37	6
3.000	0	3	2	8	0	2	15	7
4.000	0	0	6	4	0	0	10	8
6.000	0	0	2	2	0	0	4	9
8.000	0	0	1	0	0	0	1	10
Total:	5,815	535	31	50	0	110	6,541	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	654	10	4		660	2
Total Fire Hydrants	654	10	4	0	660	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	516
Number of distribution system valves end of year:	996
Number of distribution valves operated during year:	580

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

342:WATER TOWER WAS COMPLETED IN 1999. THE TOTAL COST IS \$1,234,072. THIS TOTAL WAS REMOVED FROM CONSTRUCTION IN PROGRESS.

Water Mains (Page W-17)

THE ADDITIONS WERE FUNDED BY BOTH A DEVELOPER AND THE UTILITY.

Water Services (Page W-18)

THE ADDITIONS WERE FINANCED BY BOTH A DEVELOPER AND THE UTILITY.
